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## DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

**April 26, 2016**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

OMB Control Number: 1545-0098.

Type of Review: Revision of a currently approved collection.

Title: Form 1045, Application for Tentative Refund.

Form: 1045.

Abstract: Form 1045 is used by an individual, estate, or trust to apply for a quick tax refund. It must be filed within one year after the end of the year in which a net operating loss, unused general business credit, net section 1256 contracts loss, or claim of right adjustment arose.

Estimated Total Annual Burden Hours: 534,192.

OMB Control Number: 1545-0390.

Type of Review: Extension of a currently approved collection.

Title: Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA).

Form: Form 5306.

Abstract: The Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA) form is used by sponsoring organizations, employers, or employee associations, to request a ruling as to whether a trust or custodial account agreement meets the requirements of Internal Revenue Code (IRC) section 408(a), 408(c), 408(p), or 408A; or whether an individual annuity meets the requirements of section 408(b), 408(p), or 408A.

Estimated Total Annual Burden Hours: 8,244.

OMB Control Number: 1545-0950.

Type of Review: Revision of a currently approved collection.

Title: Application for Enrollment to Practice Before the Internal Revenue Service.

Form: Form 23, Form 23-P.

Abstract: This information collection contains the Application for Enrollment to Practice Before the Internal Revenue Service form and the Application for Enrollment to Practice Before the Internal Revenue Service as an Enrolled Retirement Plan Agent (ERPA) form.

Estimated Total Annual Burden Hours: 2,725.

OMB Control Number: 1545-1190.

Type of Review: Revision of a currently approved collection.

Title: Like-Kind Exchanges.

Form: 8824.

Abstract: Form 8824 is used by individuals, partnerships, and other entities to report the exchange of business or investment property, and the deferral of gains from such transactions under section 1031. It is also used to report the deferral of gain under IRC section 1043 by members of the executive branch of the Federal government.

Estimated Total Annual Burden Hours: 1,995,807.

OMB Control Number: 1545-1276.

Type of Review: Extension of a currently approved collection.

Title: TD 8458 - Real Estate Mortgage Investment Conduits.

Abstract: Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor of a pass-thru entity of which the disqualified party is an interest holder.

Estimated Total Annual Burden Hours: 525.

OMB Control Number: 1545-1593.

Type of Review: Extension of a currently approved collection.

Title: U.S. Income Tax Return for Qualified Funeral Trusts.

Form: Form 1041-QFT.

Abstract: IRC section 685 allows the trustee of a qualified funeral trust to elect to report and pay the tax for the trust. Data is used to determine that the trustee filed the proper return and paid the correct tax.

Estimated Total Annual Burden Hours: 277,500.

OMB Control Number: 1545-2017.

Type of Review: Extension of a currently approved collection.

Title: Notice 2006-46 Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.

Abstract: This notice announces that the IRS and the Treasury Department will issue final regulations under sections 897(d) and (e) of the IRC that set forth and, to the extent described in this notice, revise, the current rules under sections 1.897-5T and 1.897-6T of the temporary income tax regulations and Notice 89-85, 1989-2 C.B. 403, regarding certain transactions involving the transfer of U.S. real property interests, as defined in section 897(c)(1) of the IRC.

Estimated Total Annual Burden Hours: 500.

OMB Control Number: 1545-2150.

Type of Review: Extension of a currently approved collection.

Title: Notice 2009-58, Manufacturers' Certification of Specified Plug-in Electric Vehicles.

Abstract: The American Recovery and Reinvestment Act of 2009 provides, under § 30 of the IRC, a credit for certain new specified plug-in electric drive vehicles. This notice provides procedures for a vehicle manufacturer to certify to the IRS that a vehicle meets the statutory requirements for the credit, and to certify the amount of the credit available with respect to the motor vehicle. The notice also provides guidance to taxpayers who purchase motor vehicles regarding the conditions under which they may rely on the vehicle manufacturer's certification.

Estimated Total Annual Burden Hours: 250.

**Brenda Simms**

Treasury PRA Clearance Officer

**BILLING CODE: 4830-01**

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